

SCHEDULE C TO SUBPART B OF PART 1139

Attachment 1
SCHEDULE C
PART I—CONDENSED INCOME STATEMENT
[Dollars in thousands]
() Greyhound Lines, Inc. () Trailways combined () All study carriers

Line No. and Item (a)	Source A.R. schedule 250(b)	Base Year-actual (c)	Current revenue and projected expense (d)	Proposed revenue and projected expense (e)	Proposed revenue and future expense (f)	Constructed revenue need projected expense (g)	Constructed revenue need future expense (h)
1. Passenger revenue	L.1 .....	.....	.....	.....	.....	.....	.....
2. Special bus revenue	L.2 .....	.....	.....	.....	.....	.....	.....
3. Baggage revenue	L.3 .....	.....	.....	.....	.....	.....	.....
4. Mail revenue	L.4 .....	.....	.....	.....	.....	.....	.....
5. Express revenue	L.5 .....	.....	.....	.....	.....	.....	.....
6. Newspaper revenue	L.6 .....	.....	.....	.....	.....	.....	.....
7. Miscellaneous station revenue	L.7 .....	.....	.....	.....	.....	.....	.....
8. Other operating revenue	L.8 .....	.....	.....	.....	.....	.....	.....
9. Total revenues	L.12 .....	.....	.....	.....	.....	.....	.....
10. Total expenses	L.18 .....	.....	.....	.....	.....	.....	.....
11. Net operating revenue	L.19 .....	.....	.....	.....	.....	.....	.....
12. Rent for lease of carrier property-debt	L.20 .....	.....	.....	.....	.....	.....	.....
13. Income from lease of carrier property-credit	L.21 .....	.....	.....	.....	.....	.....	.....
14. Net carrier operating income	L.22 .....	.....	.....	.....	.....	.....	.....
15. Total other income	L.33 .....	.....	.....	.....	.....	.....	.....
16. Gross income	L.34 .....	.....	.....	.....	.....	.....	.....
17. Interest and amortization of debt discount expenses and premium .....	.....	.....	.....	.....	.....	.....	.....
18. Total income deductions	L.42 .....	.....	.....	.....	.....	.....	.....
19. Income (loss) from continuing operations before income taxes	L.43 .....	.....	.....	.....	.....	.....	.....
20. Income taxes on income from continuing operations	L.44 .....	.....	.....	.....	.....	.....	.....
21. Provision for deferred taxes	L.45 .....	.....	.....	.....	.....	.....	.....
22. Income (loss) from continuing operations	L.46 .....	.....	.....	.....	.....	.....	.....
23. Total income (loss) from discontinued operations	L.49 .....	.....	.....	.....	.....	.....	.....
24. Total extraordinary items and accounting changes (debit) credit	L.56 .....	.....	.....	.....	.....	.....	.....
25. Net income (loss) transferred to retained income-unappropriated	L.57 .....	.....	.....	.....	.....	.....	.....

PART II—SYSTEM OPERATING EXPENSES AND SUM OF MONEY ASSIGNED TO TRANSPORTATION SERVICE
 [Dollars in thousands]

Line No. and Item (a)	Source (b)	Base year-actual (c)	Pro-forma year		
			Current revenue and projected expense (d)	Proposed revenue and projected expense (e)	Proposed revenue need projected expense (f)
1. Operating expenses "Sum of money" items ..	Pt. I, L. 10	.....	.....	.....	.....
2. Rent for, and from, lease of carrier property (net).	Pt. I, net of ls. 12 and 13 .....	.....	.....	.....	.....
3. Interest and amortization of debt discount and expense and premium on debt.	Pt. I, L. 17 .....	.....	.....	.....	.....
4. Percent of carrier operating property to total tangible property.	A. R. Sch. 200 col. (b) (ls. 19 and 21)+(L. 26) (2 dec.), L. 3xL. 4, above .....	.....	.....	.....	.....
5. Interest and related expenses assigned to transportation service.	L. 3xL. 4, above .....	.....	.....	.....	.....
6. Taxable income assigned to transportation service.	(Pt. I, L. 14) minus (pt. II, L. 5)	.....	.....	.....	.....
7. Taxable income from continuing operations ...	Pt. I, L. 19 .....	.....	.....	.....	.....
8. Percent of taxable income assigned to transportation service to taxable income from continuing operations.	L. 6+L. 7, above (2 dec.) .....	.....	.....	.....	.....
9. Total income taxes	Pt. I, L. 20 .....	.....	.....	.....	.....
10. Income taxes assigned to transportation service.	L. 3xL. 9, above .....	.....	.....	.....	.....
11. Income (loss) assigned to transportation service.	L. 6 minus L. 10 above .....	.....	.....	.....	.....
12. Total "sum of money" items assigned to transportation service.	Ls. 2, 5, 10 and 11 .....	.....	.....	.....	.....
13. Operating expenses and "sum of money" assigned to transportation service.	Ls. 1 and 12, above .....	.....	.....	.....	.....
14. Ratio of income (loss) assigned to transportation to income (loss) from continuing operations (1 dec.).	Pt. II, L. 11+ Pt. I, L. 22 .....	.....	.....	.....	.....

PART III—ALLOCATION OF INCREASED SYSTEM OPERATING EXPENSES AND SUM OF MONEY TO TRAFFIC AT ISSUE
 [Dollars in thousands]

Line No. and Item (a)	Source (b)	Base year-actual (c)	Pro-forma year		
			Current revenue and projected expense (d)	Proposed revenue and projected expense (e)	Proposed revenue need projected expense (f)
1. Revenues applicable to traffic at issue	From revenue study .....	.....	.....	.....	.....
A.—Revenue distribution					

		B.—Allocation to traffic at issue	
12. System operating revenues, less miscellaneous station revenues (3600) and other operating revenues (2900).	Sch. C, pt. I, L. 9+ Ls. 7 and 8		
13. Percent of total issue traffic revenues to L. 2 revenues.	L. 1+L. 2 (percent to 2 dec.)		
4. Increased system operating expenses	Pt. II, line 1		
5. Increased system "sum of money"	Pt. II, line 12		
6. Total increased system operating expenses and "sum of money".	L. 4+ L. 5, above		
7. Allocation of line 6 to traffic at issue	L. 3xL. 6 above		
8. Increased revenues on traffic at issue	L. 1, above		
9. Ratio of increased revenues to increased costs on traffic at issue.	L. 8+ L. 7, above (2 dec.)		

Pt. 1139, Subpt. B, Sch. D**EXPLANATORY—SCHEDULE C (PARTS I, II, AND III)**

Columns (d) through (h). These columns shall contain the pro forma year data.

The data reported in column (d) shall be the base year actual (column (c)) restated to reflect conditions (wage, price, and productivity, etc.) prevailing on or near the effective date of the proposed increase. Revenues in column (d) shall be based on fares and charges which are currently in effect.

The data reported in column (e) shall also be the base year actual (column (c)) restated to reflect conditions (wage, price, and productivity, etc.) prevailing on or near the effective date of the proposed increase. Unlike column (d), however, revenues in column (e) shall be based on the proposed fares and charges.

The data reported in column (f) shall also be the base year actual (column (c)) restated to reflect conditions (wage, price, and productivity, etc.) prevailing on or near the effective date of the proposed increase plus al-

49 CFR Ch. X (10-1-10 Edition)

lowable foreseeable future costs. Revenues shall be based on the proposed fares and charges.

The data reported in columns (g) and (h) shall be based on what the system revenue needs of the study carriers should be at a given time, including the constructed projected and future operating expenses and the constructed “sum of money” above these expenses. The constructed “sum of money” should be supported by evidence that it is a just and reasonable amount and is that needed to attract debt and equity capital and to insure financial stability and the capacity to render service. Such evidence should include an analysis of the adequacy of the carriers’ earnings, the carriers’ cost of debt and equity capital, the various kinds of risk attending their operations and the financing thereof, and the carriers’ ongoing needs for working capital, new equipment and facilities.

[47 FR 53281, Nov. 24, 1982]

SCHEDULE D TO SUBPART B OF PART 1139

[Dollars in thousands]

() Greyhound Lines, Inc. () Trailways combined () All study carriers

Line No. and Item (a)	Source (b)	Calendar year 19_____(c)	Calendar year 19_____(d)	Base year actual (e)
PART I.—Selected financial data				
Income statement data:				
1 Total revenues	Sch. 2998, L. 9 .....	.....	.....	.....
2 Total expenses	Sch. 2998, L. 15 .....	.....	.....	.....
3 Depreciation expense and amortization of carrier operating property.	Sch. 2998, L. 11 + L. 12 .....	.....	.....	.....
4 Lease of carrier property (net)	Sch. 2998, L. 17 + L. 18 .....	.....	.....	.....
5 Net carrier operating income	Sch. 2998, L. 19 .....	.....	.....	.....
6 Equity in earnings (losses) of associated companies.	Sch. 2998, L. 29 .....	.....	.....	.....
7 Interest on long-term obligations	Sch. 2998, L. 32 .....	.....	.....	.....
8 Amortization of debt discount and expense and premium on debt (net).	Sch. 2998, L. 35 + L. 36 .....	.....	.....	.....
9 Pretax income (loss)	Sch. 2998, L. 40 .....	.....	.....	.....
10 Tax on income from continuing operations	Sch. 2998, L. 41 .....	.....	.....	.....
11 Provision for deferred taxes	Sch. 2998, L. 42 .....	.....	.....	.....
12 Income (loss) from continuing operations	Sch. 2998, L. 43 .....	.....	.....	.....
13 Total income (loss) from discontinued operations.	Sch. 2998, L. 46 .....	.....	.....	.....
14 Total extraordinary items and accounting changes—(debit) credit.	Sch. 2998, L. 53 .....	.....	.....	.....
15 Net income (loss)	Sch. 2998, L. 54 .....	.....	.....	.....
Balance sheet data:				
16 Current assets	Sch. 100, L. 17, col. (b) .....	.....	.....	.....
17 Current liabilities	Sch. 101, L. 14, col. (b) .....	.....	.....	.....
18 Current assets ¹	Sch. 100, L. 17 .....	.....	.....	.....
19 Current liabilities ¹	Sch. 101, L. 14 .....	.....	.....	.....
20 Long-term debt due within 1 yr	Sch. 101, L. 15, col. (b) .....	.....	.....	.....
21 Long-term debt due after 1 yr	Sch. 101, L. 24, col. (b) .....	.....	.....	.....
22 Long-term debt due within 1 yr ¹	Sch. 101, L. 15 .....	.....	.....	.....
23 Long-term debt due after 1 yr ¹	Sch. 101, L. 24 .....	.....	.....	.....
24 Owners' equity	Sch. 101, L. 38 + L. 41 + L. 44—L. 45, col. (b). .....	.....	.....	.....
25 Owners' equity ¹	Sch. 101, L. 38 + L. 41 + L. 44—L. 45. .....	.....	.....	.....
26 Total intangible property ¹	Sch. 100, L. 31 .....	.....	.....	.....